



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**

**District:**   **0487 Helena Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	HELENA K-6	3,708	16,180.40	16,337,973.60	3,665	15,967.50	16,149,668.00 *
M1	HELENA 7-8	1,176	56,772.48	6,582,524.00	1,213	59,138.00	6,784,599.50 *
2.	* DIRECT STATE AID .....						10,285,189.73
3.	Quality Educator .....						674,324.00
4.	At Risk Student .....						134,799.73
5.	Indian Education For All .....						99,511.20
6.	American Indian Achievement Gap .....						47,200.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....							144.38
Related Services Block Grant Rate [RSBG] per ANB .....							48.12
Threshold to Determine Disproportionate Costs .....							1.393210973
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						705,151.92
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						235,018.08
c.	Reimbursement for Disproportionate Costs .....						471,112.54
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,411,282.54
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						232,700.13
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						77,555.97
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv)	Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						310,256.10
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						1,250,426.10

County: Lewis & Clark

District: 0487 Helena Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	2,847,016.46	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,198,120.85	0.00	0.00
c. Reimbursement for disproportionate costs	471,112.54	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	21,339,128.89
* c.	Maximum Budget Limit	26,787,773.01
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	20,768,630.99
* b.	FY 2006-2007 Maximum Budget	26,051,158.15
* c.	FY 2006-2007 ANB	4899
* d.	FY 2006-2007 Adopted General Fund Budget	26,051,158.15
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	5,112,527.16
* f.	FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	71,645,288.00	N/A
e. FY 2006-07 District ANB (Budgeted)	4,899	N/A
f. District Debt Service Mill Value Per ANB	14.62	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark

District: 0487 Helena Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		7,933,822.43	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		524,962.42	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		159,786,445.82	N/A
(e) District taxable valuation (Tax Year 2006)***		71,645,288.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		88,141.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**

**District:**   **0488 Helena H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. <b>CERTIFIED ANB</b>			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	HELENA HS 9-12	3,094	236,552.00	17,057,681.00	3,104	236,552.00	17,112,296.00 *
2.	<b>* DIRECT STATE AID</b> .....						7,754,935.06
3.	<b>Quality Educator</b> .....						433,888.00
4.	<b>At Risk Student</b> .....						33,477.93
5.	<b>Indian Education For All</b> .....						63,321.60
6.	<b>American Indian Achievement Gap</b> .....						29,200.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						446,711.72
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						148,883.28
c.	Reimbursement for Disproportionate Costs .....						0.00
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						595,595.00
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
	<b>Required Local Match</b>						
* f(i).	District's Required Match for IBG [7a X 0.33] .....						147,414.87
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						49,131.48
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						196,546.35
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						792,141.35

County: Lewis & Clark

District: 0488 Helena H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	975,582.68	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	765,459.26	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	15,272,798.93
* c. Maximum Budget Limit	18,951,026.78
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	15,015,228.87
* b. FY 2006-2007 Maximum Budget	18,625,823.21
* c. FY 2006-2007 ANB	3134
* d. FY 2006-2007 Adopted General Fund Budget	18,625,823.21
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	3,598,594.34
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	N/A	90,277,324.00
e. FY 2006-07 District ANB (Budgeted)	N/A	3,134
f. District Debt Service Mill Value Per ANB	N/A	28.81
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark

District: 0488 Helena H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	6,006,048.61
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	237,410.22
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	182,621,170.78
(e) District taxable valuation (Tax Year 2006)***		N/A	90,277,324.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	92,344.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**

**District:**   **0491 Trinity Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	TRINITY K-6	10	21,290.00	45,781.00	11	21,290.00	50,358.00 *
2.	* <b>DIRECT STATE AID</b> .....						32,026.66
3.	<b>Quality Educator</b> .....						2,080.00
4.	<b>At Risk Student</b> .....						4,097.87
5.	<b>Indian Education For All</b> .....						224.40
6.	<b>American Indian Achievement Gap</b> .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,443.80
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,443.80
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						481.20
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						476.45
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						158.80
	* f(iv) Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						635.25
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						2,079.05

County: Lewis & Clark

District: 0491 Trinity Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	1,821.20	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,597.92	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	65,934.47
* c. Maximum Budget Limit	80,937.82
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	70,883.80
* b. FY 2006-2007 Maximum Budget	88,403.23
* c. FY 2006-2007 ANB	13
* d. FY 2006-2007 Adopted General Fund Budget	82,441.11
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	11,557.31
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	2,676,284.00	N/A
e. FY 2006-07 District ANB (Budgeted)	13	N/A
f. District Debt Service Mill Value Per ANB	205.87	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03



County: Lewis & Clark

District: 0491 Trinity Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		27,756.53	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		1,195.57	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		546,905.17	N/A
(e) District taxable valuation (Tax Year 2006)***		2,676,284.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**  
**District:**   **0492 East Helena Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	EAST HELENA K-6	813	16,393.30	3,656,711.40	805	16,180.40	3,621,373.00 *
M1	EAST HELENA 7-8	248	54,406.96	1,438,214.00	256	56,772.48	1,484,096.00 *
2.	* DIRECT STATE AID .....						2,314,754.58
3.	Quality Educator .....						154,600.00
4.	At Risk Student .....						17,276.62
5.	Indian Education For All .....						21,644.40
6.	American Indian Achievement Gap .....						14,800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....							144.38
Related Services Block Grant Rate [RSBG] per ANB .....							48.12
Threshold to Determine Disproportionate Costs .....							1.393210973
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						153,187.18
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						21,465.94
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						174,653.12
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						51,055.32
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						50,551.77
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						16,848.26
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						67,400.03
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						220,587.21

County: Lewis & Clark  
 District: 0492 East Helena Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	350,868.14	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	213,322.53	0.00	0.00
c. Reimbursement for disproportionate costs	21,465.94	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	4,615,995.02
* c. Maximum Budget Limit	5,787,104.46
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	4,484,934.27
* b. FY 2006-2007 Maximum Budget	5,622,642.09
* c. FY 2006-2007 ANB	1054
* d. FY 2006-2007 Adopted General Fund Budget	5,308,923.87
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	820,989.60
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	10,998,222.00	N/A
e. FY 2006-07 District ANB (Budgeted)	1,054	N/A
f. District Debt Service Mill Value Per ANB	10.43	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark  
District: 0492 East Helena Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		1,768,439.26	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		90,506.16	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		35,115,478.98	N/A
(e) District taxable valuation (Tax Year 2006)***		10,998,222.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		24,117.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**  
**District:**   **0495 Wolf Creek Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	WOLF CREEK K-6	8	21,290.00	36,626.40	11	21,290.00	50,358.00 *
2.	* <b>DIRECT STATE AID</b> .....						32,026.66
3.	<b>Quality Educator</b> .....						2,968.00
4.	<b>At Risk Student</b> .....						3,378.74
5.	<b>Indian Education For All</b> .....						224.40
6.	<b>American Indian Achievement Gap</b> .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,155.04
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,155.04
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						384.96
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						381.16
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						127.04
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						508.20
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,663.24

County: Lewis & Clark  
 District: 0495 Wolf Creek Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	2,397.59	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	2,396.88	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	65,660.58
* c. Maximum Budget Limit	80,529.18
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	72,624.68
* b. FY 2006-2007 Maximum Budget	89,220.22
* c. FY 2006-2007 ANB	13
* d. FY 2006-2007 Adopted General Fund Budget	89,220.22
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	16,595.54
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	3,100,033.00	N/A
e. FY 2006-07 District ANB (Budgeted)	13	N/A
f. District Debt Service Mill Value Per ANB	238.46	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark  
District: 0495 Wolf Creek Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>			<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>			<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)		18.89	N/A
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		27,756.53	N/A
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		993.67	N/A
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		543,091.28	N/A
(e)	District taxable valuation (Tax Year 2006)***		3,100,033.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**  
**District:**   **0498 Auchard Creek Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	AUCHARD CREEK K-	26	21,290.00	118,989.00 *	25	21,290.00	114,415.00
2.	* <b>DIRECT STATE AID</b> .....						62,704.71
3.	<b>Quality Educator</b> .....						4,800.00
4.	<b>At Risk Student</b> .....						338.80
5.	<b>Indian Education For All</b> .....						530.40
6.	<b>American Indian Achievement Gap</b> .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,753.88
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						547.52
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						4,301.40
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,251.12
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						1,238.78
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						412.87
	* f(iv) Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						1,651.65
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						5,405.53



**County:** Lewis & Clark  
**District:** 0498 Auchard Creek Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	8,047.53	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	4,793.76	0.00	0.00
c. Reimbursement for disproportionate costs	547.52	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	90%
* b. BASE Budget	124,414.81
* c. Maximum Budget Limit	155,246.87
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	127,645.21
* b. FY 2006-2007 Maximum Budget	158,386.77
* c. FY 2006-2007 ANB	27
* d. FY 2006-2007 Adopted General Fund Budget	127,645.21
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	248,481.00	N/A
e. FY 2006-07 District ANB (Budgeted)	27	N/A
f. District Debt Service Mill Value Per ANB	9.20	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County:** Lewis & Clark  
**District:** 0498 Auchard Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		49,758.81	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		1,888.60	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		975,619.57	N/A
(e) District taxable valuation (Tax Year 2006)***		248,481.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		727.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**  
**District:**   **0502 Augusta Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
<b>1. CERTIFIED ANB</b>							
* Budget Unit		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	AUGUSTA K-6	38	14,690.10	173,861.40 *	40	15,115.90	183,004.00
M1	AUGUSTA 7-8	17	73,331.12	99,569.00 *	16	68,600.08	93,716.00
<b>2.</b>	<b>* DIRECT STATE AID</b>						161,568.87
<b>3.</b>	<b>Quality Educator</b>						14,868.00
<b>4.</b>	<b>At Risk Student</b>						7,287.87
<b>5.</b>	<b>Indian Education For All</b>						1,122.00
<b>6.</b>	<b>American Indian Achievement Gap</b>						400.00
<b>7.</b>	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b>						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						7,940.90
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs						3,445.32
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						11,386.22
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						2,646.60
	<b>Required Local Match</b>						
* f(i).	District's Required Match for IBG [7a X 0.33]						2,620.50
f(ii)	District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						873.38
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,493.88
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						11,434.78

County: Lewis & Clark

District: 0502 Augusta Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	24,753.56	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	11,584.93	0.00	0.00
c. Reimbursement for disproportionate costs	3,445.32	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	329,838.52
* c. Maximum Budget Limit	410,548.53
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	338,787.64
* b. FY 2006-2007 Maximum Budget	417,863.80
* c. FY 2006-2007 ANB	60
* d. FY 2006-2007 Adopted General Fund Budget	429,143.68
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	90,356.04
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	2,565,569.00	N/A
e. FY 2006-07 District ANB (Budgeted)	60	N/A
f. District Debt Service Mill Value Per ANB	42.76	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark

District: 0502 Augusta Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		131,717.57	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		5,084.16	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		2,584,184.68	N/A
(e) District taxable valuation (Tax Year 2006)***		2,565,569.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		19.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**

**District:**   **0503 Augusta H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. <b>CERTIFIED ANB</b>			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	AUGUSTA HS 9-12	40	236,552.00	234,050.00	41	236,552.00	239,891.00 *
2.	* <b>DIRECT STATE AID</b> .....						212,970.02
3.	<b>Quality Educator</b> .....						12,374.00
4.	<b>At Risk Student</b> .....						232.87
5.	<b>Indian Education For All</b> .....						836.40
6.	<b>American Indian Achievement Gap</b> .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						5,775.20
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						14,249.47
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						20,024.67
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,924.80
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						1,905.82
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						635.18
	* f(iv) Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						2,541.00
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						8,316.20

County: Lewis & Clark

District: 0503 Augusta H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	46,198.31	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	7,590.12	0.00
c. Reimbursement for disproportionate costs	0.00	14,249.47	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	423,402.13
* c. Maximum Budget Limit	531,860.41
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	431,451.11
* b. FY 2006-2007 Maximum Budget	540,612.15
* c. FY 2006-2007 ANB	44
* d. FY 2006-2007 Adopted General Fund Budget	518,523.62
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	87,072.51
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	N/A	2,814,050.00
e. FY 2006-07 District ANB (Budgeted)	N/A	44
f. District Debt Service Mill Value Per ANB	N/A	63.96
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark

District: 0503 Augusta H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	169,687.81
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	8,680.42
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	5,217,270.73
(e) District taxable valuation (Tax Year 2006)***		N/A	2,814,050.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	2,403.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.





# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:**            **Lewis & Clark**  
**District:**   **1221 Lincoln K-12 Schools**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
<b>1. CERTIFIED ANB</b>							
* Budget Unit		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	LINCOLN K-6	78	14,690.10	356,561.40	85	15,328.80	388,501.00 *
M1	LINCOLN 7-8	35	73,331.12	204,837.50	33	66,234.56	193,149.00 *
H1	LINCOLN HS 9-12	73	236,552.00	426,539.00	82	236,552.00	478,941.50 *
<b>2.</b>	<b>* DIRECT STATE AID</b>						616,281.96
<b>3.</b>	<b>Quality Educator</b>						45,500.00
<b>4.</b>	<b>At Risk Student</b>						16,654.85
<b>5.</b>	<b>Indian Education For All</b>						4,080.00
<b>6.</b>	<b>American Indian Achievement Gap</b>						400.00
<b>7.</b>	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b>						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						26,854.68
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						5,187.95
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						32,042.63
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						8,950.32
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33]						8,862.04
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,953.60
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						11,815.64
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						38,670.32

**County:** Lewis & Clark  
**District:** 1221 Lincoln K-12 Schools

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	40,448.64	29,290.40	69,739.04
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	23,569.35	17,177.66	40,747.01
c. Reimbursement for disproportionate costs	3,044.63	2,143.32	5,187.95
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	1,218,040.15
* c. Maximum Budget Limit	1,518,377.29
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,245,473.33
* b. FY 2006-2007 Maximum Budget	1,542,776.59
* c. FY 2006-2007 ANB	214
* d. FY 2006-2007 Adopted General Fund Budget	1,385,473.33
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	140,000.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b. FY 2006-07 County ANB (Budgeted)	6,193	3,265
c. County Retirement Mill Value per ANB	15.45	29.31
<b>District</b>		
d. Tax Year 2006 District Taxable Value	2,598,493.00	2,598,493.00
e. FY 2006-07 District ANB (Budgeted)	127	87
f. District Debt Service Mill Value Per ANB	20.46	29.87
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County:**        **Lewis & Clark**  
**District:** **1221 Lincoln K-12 Schools**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		244,424.79	255,775.50
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		9,310.02	6,579.86
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		4,793,050.56	7,673,894.28
(e) District taxable valuation (Tax Year 2006)***		2,598,493.00	2,598,493.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		2,195.00	5,075.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.